

12 RECORDS FOR NEW TOWER.

Browning Building on 40th Street  
Highest on 50 Foot Plot.

For his new World's Tower Building on 40th street, just west of Sixth avenue, Edward West Browning, the owner and builder, claims twelve world's records. It will be thirty stories high and will stand on a plot only fifty feet wide. The records are:

Tallest office, loft, show room or any other kind of building ever built in the world on this size plot.

Has the greatest number of stories of any kind of building ever built in the world on the area of ground upon which it stands.

Has the largest gross and net floor area in the world of any building covering the same size plot.

Only office, loft, show room or studio building in the world having all four sides richly ornamented in white glazed terra cotta and windows in gold.

Has the best light and air in proportion to size of any building in the world.

Probably the only building in the world that has not one particle of wood, fireproof or otherwise, in any part of its construction whatever.

The tallest office, loft or show room building in the world of any description in the world for the width of plot, and also holds record for greatest number of stories for the width.

Only building of this height having an absolutely fireproof and smokeproof tower with entrance from exterior, connecting at bottom with street.

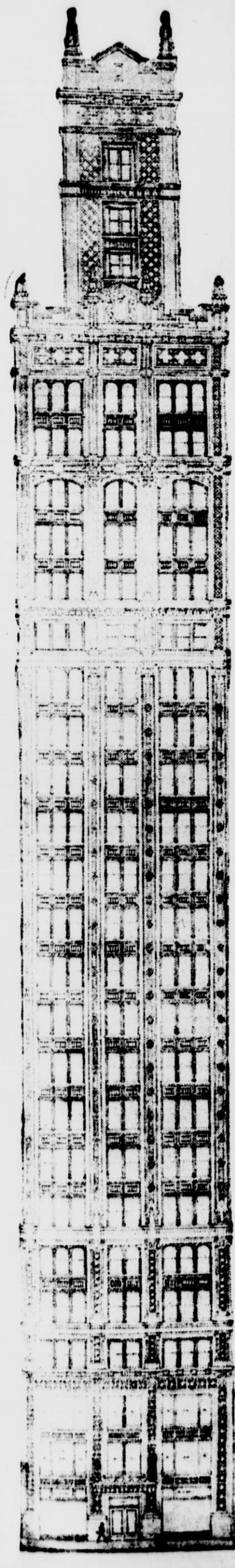
The tallest building in the world of any description ever erected on a side street; also has greatest area for electric display stand in proportion to size of roof.

Only office and store building ever erected having every suite of offices above the fifth floor all corner suites; all elevators in center, and windows all round on all four sides.

Has the greatest number of windows of any building in the world in proportion to size.

Has more windows than any other building of any description ever erected in the world in proportion to area of ground building covers.

Mr. Browning says he is putting up the structure not to make money on it but to establish a few records that will not be beaten. He calls this building his hobby. Buchman & Fox are the architects.



WEST SIDE GETS NEW STATION.

Foundation work has been started on the new elevated railroad station which is to be built at the corner of Eighty-sixth street and Columbus avenue. The completion of the station is expected to have a marked influence both on the character and real estate value of the neighborhood. The way in which the improvement was accomplished is especially interesting as pointing the way to obtain needed public works.

About the middle of March, 1911, the Board of Aldermen passed a resolution urging the Public Service Commission to direct the erection of a new elevated railroad station in the vicinity of Eighty-sixth street and Columbus avenue. Benno Loewi, an attorney who resides in the neighborhood, appeared in behalf of the Columbus Avenue Association at a hearing before the Public Service Commission in April, 1911, attended by Aldermen from the Fifteenth, Seventeenth and Nineteenth districts, and urged that a station be erected at the corner of Eighty-sixth street. This hearing was adjourned until the end of April, and in the meanwhile through the efforts of Alfred Bauer, Jr., the property owner in the neighborhood met at Mr. Roelker's home and referred the matter to a committee, of which Mr. Roelker was chairman, W. I. Rosenfield treasurer and E. A. de Lima, J. P. Talcott, L. Stern and M. Morgenstern, Jr., were members.

It was decided to raise funds from the property owners to defray the expense of proper representation at the hearings of the Public Service Commission. Abram I. Elks was retained to appear as counsel with Mr. Roelker. It was further decided to urge upon the Public Service Commission the advisability of placing this station at Eighty-sixth street on account of Eighty-sixth street being a wide thoroughfare and a terminus of the East Side Crosstown trolley and already having a subway station at Broadway.

Through the efforts of the committee opinions were had on this subject from such real estate men as William H. Chesbrough, John N. Golding, Henry Morgenstern, Walter Stabler, Robert E. Dowling and others. It was confirmed in opinion. As a result of these efforts the Public Service Commission after several hearings in June, 1911, issued an order that the station be erected at the corner of Eighty-sixth street without delay.

This work was held up owing to the necessity of getting the consent of the property owners on the four corners. This has now been finally disposed of and the work will be rushed to completion.

When the station is opened it will no doubt greatly increase the traffic across town over the Eighty-sixth street transit line through the park and will also relieve the congestion in the Eighty-sixth street subway station. It will also affect the future of Eighty-sixth street property, making it very much more valuable for apartment house and hotel purposes.

NEW WAY TO PAY ASSESSMENTS.

Ten Year Installments—Pitfall for Inexperienced Buyers.

Very few people seem to appreciate that two important laws in regard to the payment of assessments were passed by the last Legislature and have been approved by the Governor. Walter Lindner, solicitor of the Title Guaranty and Trust Company, in speaking of the new laws yesterday, said: "The first of these laws is known as Chapter 372 of the Laws of 1912. It provides that when an assessment upon real property exceeds 5 per cent. of the tax valuation for the year preceding of the parcels affected the Collector of Assessments and Arrears shall divide the assessment upon each parcel separately assessed into ten installments as nearly equal as may be.

"The first of these is due and payable and becomes a lien upon the real estate just as any other assessment. The remaining installments bear interest at 5 per cent., and one of these becomes a lien each year on the anniversary of the date of entry of the original assessment. Each installment begins to bear interest at 7 per cent. after it is due, but the remaining installments continue to bear 5 per cent. until they in turn become due. There may be a sale of the tax lien on the property for each unpaid installment after it is due just as if the installment represented the whole of the assessment. If the city acquires the property by condemnation the remaining installments become due as of the date of confirmation of the report of the commissioners in the condemnation proceedings."

Mr. Lindner further said that the other law, Chapter 399 of the Laws of 1912, provides that a property owner might avail himself of the privilege of paying an old assessment in ten installments. He provided the assessment exceeded 5 per cent. of the assessed valuation and had been confirmed before the first of September, 1912, and after the first of January, 1908.

To take advantage of the act an application must be made in writing by the owner of the property and as many as the ten installments are to be considered due as years have elapsed since the confirmation of the assessment. The overdue installments bear interest at 7 per cent. and upon their payment the assessment ceases to become a lien upon the property except as each installment becomes a lien. The installments which are not due bear interest at 5 per cent., as is provided for new assessments.

Mr. Lindner stated that while the intended law was most excellent in that it enabled property owners to equalize their payments over some considerable period of time, it would result in a loss to purchasers of property on which the first installment of such assessment had already become a lien. It happens usually that the physical work is completed before the assessment is entered. The purchaser sees the work done and unless he is experienced in such matters presumes he has been paid for it. He pays the price for the property that the property is worth with the improvements completed, not appreciating that he himself must pay for these improvements by paying installments on the assessment for a period of eight or nine years to come.

It is a duty of a purchaser to inquire very carefully in regard to such assessments and make sure he is not loading himself up with a constantly recurring debt.

TRADING STAMPS FOR REALTY.

Local Firm to Give Them for Lots and Take Them as Cash.

People who save surety stamps can now use them toward buying a home. Under a new arrangement which has been completed within the last few days the office of W. C. Reeves & Co. has been listed as a redemption station for such stamps. It is only necessary for persons collecting them to take their books to the office of that firm and they will receive a cash credit of \$2.50 for each book of one hundred stamps to be applied to the purchase of any lot or house offered by this firm. In addition to redeeming these stamps W. C. Reeves & Co. will also give surety stamps to every purchaser of real estate through their office.

If a person buys a house costing, say, \$5,000, he will be given 50,000 stamps, a little over fifty books. Having a cash value of about \$125, which may be applied on any installment payment or if preferred these stamps may be used for furnishing the home.

Hereafter surety stamps have only been redeemable for home purchases. They are redeemable for the first time they have been exchangeable for cash in payment for real estate.

REAL ESTATE AT AUCTION.

Bryan L. Kennelly, Auc'r.  
WILL SELL AT AUCTION  
Wednesday, May 15, 1912,  
At 12 o'clock noon, at the Exchange Sales-  
room, 14-16 Vesey St., New York.

For acct of former purchaser,  
2 Beautiful Cottages  
Long Branch, N.J.  
WITHIN ONE BLOCK OF OCEAN.

IVY COTTAGE,  
384 SECOND AVE.  
The handsome, large two story and attic frame  
dwelling, 18 rooms and 4 baths; open fireplace,  
open plumbing, gas and electricity; rear driveway  
for servants; size, 268x120x100 ft. irrev.

MARINE COTTAGE,  
31 SOUTH HATH AVE.  
The large and handsome two story, attic and  
cellar frame dwelling, 18 rooms and 4 baths,  
open plumbing, gas and electricity; size 117x230 ft.  
irrev. Maps, etc., at Auctioneer's office, 156 B'way, N. Y.

VAN CORTLANDT ESTATE TO GO.

Property Owned Since Beginning of  
City by One Family.

Announcement was made yesterday by the referee appointed by the Supreme Court, Adam Wiener, that he will sell in partition at public auction commencing on or about Saturday, June 8, the Van Cortlandt Estate properties, which consist of 719 lots, bounded by Broadway, 237th and 240th streets on the west, Van Cortlandt Park on the north, Jerome Park reservoir and 238th street on the south, and running to within 650 feet of Moshulu Parkway on the east.

In 1888 the city took about 750 acres of the property in condemnation proceedings for Van Cortlandt Park and Moshulu Parkway, leaving about ninety acres south of the park line. In 1895 the city condemned about thirty more acres of the property south of the park line, leaving about sixty acres. About three years ago the city finally completed the grading and paving of Broadway to Van Cortlandt Park, and recently 238th street was finished, leaving a narrow strip of about sixty acres between Broadway and 238th street on the north, Moshulu Parkway on the east, Jerome Park reservoir and 238th street on the south and Broadway on the west, with a subway station (238th street) on the corner. It is practically an island of property surrounded by city parkways and reservoir and main thoroughfares.

Joseph P. Day will be the auctioneer. Philip, Beckman, McKen and Griscam are the attorneys for the plaintiffs.

TO SELL PROMINENT PLOTS.

Greenwich Street and 23d Street  
Parcels in Auction List.

Joseph P. Day will offer on his special sales day, Thursday, May 16, in the Vesey street salesroom a plot located at the southeast corner of Greenwich and Dey streets, known as 135 Greenwich street and 57 Dey street, immediately adjoining the Hudson Terminal Building and on which stands a five story tenement with stores; also the southwest corner of Second avenue and First street, a five story brick building, two story and one three story brick and frame buildings with stores; and 117 West 138th street, a five story tenement.

Other properties to be offered at this sale include 61 to 65 West Twenty-third street, a seven story store and loft building adjoining the Massey Temple; 145 to 147 First avenue, two five story loft buildings with stores; also 338 to 342 East Fifty-fifth street, a five story loft building; also the southwest corner of Convent avenue and 183rd street; the north of old Rutgers street, a five story store and southeast corner of Amsterdam avenue and 184th street.

The Bronx properties include the southeast corner of Newbold and Havemeyer avenues, on which stands a two story attic and cellar frame building; a vacant plot located at the southwest corner of Starling and Castle Hill avenues; a vacant plot at the west side of 'Castles' Hill, a 229 foot wide of Starling avenue, running through to Purdy street; and a vacant plot at the southeast corner of Leiland and Gleason avenues.

TO OFFER TENEMENTS.

A varied list of properties will be offered by Joseph P. Day on Thursday, May 23, in the Vesey street salesroom, among which are 33 and 37 West 138th street, two six story new law tenements; also the northeast corner of Third avenue and 108th street, a four story brick tenement with stores; and for the estate of Charles W. Albott the block front on the West side of Avenue C from Eighth to Nineteenth street.

For the estate of A. Spadone Mr. Day will offer a number of Brooklyn properties, consisting of the estate of William J. Whinghart the southwest corner of Grand Boulevard and Concourse and 199th Street, a large vacant plot; also the southeast corner of Moshulu Parkway, North and Decatur avenue; and a block front on the south side of Decatur avenue, 201st street to Moshulu Parkway. South, a vacant plot partly occupied by a two and a half story frame dwelling.

DWELLINGS AND FLATS AT AUCTION.

Joseph P. Day's list of special offerings on Tuesday next in the Vesey street salesroom include a number of properties among which is a dwelling at 142 East Twenty-second street; also 154 East Eighty-sixth street, a four story dwelling; also 21 West Sixty-eighth street, a four story dwelling; also 14 East Sixty-ninth street, a four story dwelling; also 462 Eighth avenue, a four story front tenement and a three story rear tenement; 244 and 208 Central Park West, five story tenements; also 224-226 Avenue B, a six story tenement with stores; and 50 East Sixty-second street, a two story private stable.

The suburban properties include the estate of William J. Whinghart, a six lot in Long Island City, to be offered separately. They are located on the west side of Hopkyns avenue and on the east side of Marion avenue.

L. L. SMITH ESTATE TO BE SOLD.

Joseph P. Day will offer at public auction for the estate of Loyal L. Smith on Tuesday, May 22, in the Vesey street salesroom 465 Eighth avenue and 101 West Twenty-seventh street, a four story building on the avenue and a four story building on Twenty-seventh street.

Also the following Bronx properties, consisting of vacant plots located at 2862 Park avenue, adjoining the north-east corner of 149th street; east side Park avenue, about sixty feet south of 152d street; 212 East 148th street; southeast corner Park avenue and 144th street; 286 Park avenue and 216 East 150th street, to be sold as one parcel; also the northeast corner Park avenue and 144th street, 145th street, with frame buildings; and on the east side of Park avenue and south side of 148th street, surrounding the corner of 148th and 215th and 217 East 148th street, between Morris and Park avenues, consisting of two three story brick tenements, to be sold as one parcel.

HAWTHORNE LAND SOLD.

Kurz & Uren have sold for Royal L. Wolcott fifty-three plots at Hawthorne, N. J., each having a frontage of about 50 feet, with a depth of from 114 to 125 feet. The purchaser will erect moderate priced dwellings.

AUCTION SALES THIS WEEK.

MONDAY, MAY 6.  
[At 14 Vesey Street.]  
By Joseph P. Day.  
LEXINGTON AV. 1800, w. s. 30.11 x 118 ft. 16.83  
58, 3 sly dwlg. M. C. Stewart vs Henry (debt)  
debt, etc. \$1,000; sub to 1st mfg. \$1,000; sub to 2d mfg. \$1,000; sub to 3d mfg. \$1,000; sub to 4th mfg. \$1,000; sub to 5th mfg. \$1,000; sub to 6th mfg. \$1,000; sub to 7th mfg. \$1,000; sub to 8th mfg. \$1,000; sub to 9th mfg. \$1,000; sub to 10th mfg. \$1,000; sub to 11th mfg. \$1,000; sub to 12th mfg. \$1,000; sub to 13th mfg. \$1,000; sub to 14th mfg. \$1,000; sub to 15th mfg. \$1,000; sub to 16th mfg. \$1,000; sub to 17th mfg. \$1,000; sub to 18th mfg. \$1,000; sub to 19th mfg. \$1,000; sub to 20th mfg. \$1,000; sub to 21st mfg. \$1,000; sub to 22nd mfg. \$1,000; sub to 23rd mfg. \$1,000; sub to 24th mfg. \$1,000; sub to 25th mfg. \$1,000; sub to 26th mfg. \$1,000; sub to 27th mfg. \$1,000; sub to 28th mfg. \$1,000; sub to 29th mfg. \$1,000; sub to 30th mfg. \$1,000; sub to 31st mfg. \$1,000; sub to 32nd mfg. \$1,000; sub to 33rd mfg. \$1,000; sub to 34th mfg. \$1,000; sub to 35th mfg. \$1,000; sub to 36th mfg. \$1,000; sub to 37th mfg. \$1,000; sub to 38th mfg. \$1,000; sub to 39th mfg. \$1,000; 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